

HOUSE AMENDMENTS TO HOUSE BILL 2659

By COMMITTEE ON REVENUE

May 18

1 On page 2 of the printed bill, delete lines 10 through 23 and insert:

2 “(b) A refund of taxes may be allowed or made under subsection (1)(f) or (g) of this section after
3 the period described in paragraph (a) of this subsection if, before the expiration of the period, a
4 written claim for refund of the taxes is filed by the taxpayer with the county governing body.

5 “(c) The county governing body shall order a refund of taxes to be paid as specified in sub-
6 section (1) of this section without the filing of a written claim and without regard to the period
7 specified under paragraph (a) of this subsection upon receipt of a copy of an order by the Depart-
8 ment of Revenue, the Oregon Tax Court or the Supreme Court that constitutes a final determination
9 that is not subject to appeal.”

10 On page 3, line 13, delete “of the matter” and insert “that is not subject to appeal”.

11 Delete lines 29 through 32 and insert:

12 “**SECTION 3. The amendments to ORS 311.806 and 311.812 by sections 1 and 2 of this 2005**
13 **Act apply to final determinations by the Department of Revenue, Oregon Tax Court or Su-**
14 **preme Court that are made on or after May 5, 2005, and that are not subject to appeal.”**

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